

Amendments to House Bill No. 257
3rd Reading Copy

Requested by Senator Jim Elliott

For the ~~Senate Taxation Committee~~

Prepared by Greg Petesch
April 2, 2007 (7:28am)

1. Title, line 8.

Following: "TAXPAYER;"

Insert: "PROVIDING FOR A FEE FOR MONITORING COMPLIANCE WITH THE
MONTANA TAXPAYER BILL OF RIGHTS;"

Strike: "SECTION"

Insert: "SECTIONS"

Following: "15-1-122"

Insert: "AND 15-1-223"

2. Page 2, line 27.

Insert: "Section 2. Section 15-1-223, MCA, is amended to read:

"15-1-223. Office of taxpayer assistance. (1) The
department of revenue shall establish and maintain an office of
taxpayer assistance.

(2) The office shall assist taxpayers by:

(a) providing easily understandable tax information on
audits and corrections and review procedures of the department;

(b) providing easily understandable information on appeal
procedures;

(c) answering questions regarding preparing and filing of
returns and reports with the department; and

(d) locating documents or payments filed with or submitted
to the department.

(3) The office of taxpayer assistance shall also:

(a) receive and evaluate complaints related to improper or
abusive behavior or inefficient service provided by employees of
the department and recommend appropriate action to the director
of the department of revenue to resolve the complaints;

(b) compile data on the number and type of taxpayer
complaints received and evaluate the actions taken to resolve
complaints;

(c) survey taxpayers to obtain their evaluation of the
quality of service provided by the department;

(d) monitor the department's compliance with the taxpayer
bill of rights and report any abuses to the director of the
department;

(e) monitor the department's collection activities to:

(i) report any abuses in collection activities by the
department to the director;

(ii) recommend to the director whether a particular

collection activity should be stopped if the taxpayer has not had an adequate opportunity to discuss alternative means of payment; and

(f) perform any other functions that the director may assign to assist taxpayers in complying with Montana's tax laws.

(4) The department may charge a fee of \$1 for processing a complaint."

{ Internal References to 15-1-223:
15-1-221 } "

Renumber: subsequent section

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